



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 13  
Vol. XIII

തിരുവനന്തപുരം,  
ശനി

Thiruvananthapuram,  
Saturday

2024 സെപ്റ്റംബർ 28  
28th September 2024

1200 കന്നി 12  
12th Kanni 1200

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6th Aswina 1946

നമ്പർ  
No.

3062

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.121/2024/TD.

*Dated, Thiruvananthapuram, 27th September, 2024*

*11th Kanni, 1200.*

**S. R. O. No. 867/2024**

In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O.(P) No.63/2017/TAXES dated 30<sup>th</sup> June, 2017



and published as S.R.O. No.361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30<sup>th</sup> June, 2017, namely:-

#### AMENDMENT

In the said notification, after the Schedule, in the existing Explanation (ii), the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall be deemed to have come into force on the 15<sup>th</sup> day of July, 2024.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

#### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the Goods and Services Tax Council meeting, the Government of Kerala have decided to amend the notification issued under G.O.(P) No.63/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.361/2017 in the Kerala Gazette Extraordinary No.1351 dated 30<sup>th</sup> June, 2017 so as to incorporate the recommendation of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

